



**MONTGOMERY COUNTY**  
**COMMISSIONER OF THE REVENUE**  
HELEN P. ROYAL, COMMISSIONER OF THE REVENUE

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755 ROANOKE STREET, SUITE 1A, CHRISTIANSBURG, VIRGINIA 24073-3170

**LOCAL BUSINESS TAX APPEALS PROCESS**

Pursuant to the provisions of Virginia Code §58.1-3980, any taxpayer who reasonably believes that any assessment of that taxpayer's tangible personal property is incorrect may apply to the Commissioner of the Revenue and other assessing official for correction of such assessment.

The related form or a letter should be sent to the Commissioner of the Revenue's office stating your intention to appeal. Virginia Code § 58.1-3983.1 states that an appeal letter (application) must be filed in good faith and sufficiently identify full legal name; business trade name; mailing address; business location addresses; PID account number; amount in dispute for each tax period appealed; the remedy you are seeking; the alleged error in the assessment and all grounds and relevant facts on which you base your position, not limited to the facts, issues and supporting authorities.

The Commissioner of the Revenue or other assessing official may hold a conference with the taxpayer, or require submission of additional information and documents, an audit or further audits, or other evidence deemed necessary for a proper and equitable determination of the application. The assessment shall be deemed prima facie correct (accepted as correct until proved otherwise).

The Commissioner of the Revenue or other assessing official shall undertake a full review of the taxpayer's claims and issue a written determination to the taxpayer setting forth the facts and arguments in support of the decision within 90 days after such appeal is filed. Such determination shall be accompanied by a written explanation of the Taxpayers right to file an administrative appeal of the determination to the Tax Commissioner pursuant to Va. Code Section 58.1-3983.1 D.

Provided a timely and complete application is made, collection activity shall be suspended by the Treasurer until a final determination is issued by the Commissioner of the Revenue, unless the Treasurer or other collection official determines that collection would be jeopardized by delay or is advised by the commissioner that the taxpayer has not responded to a request for relevant information after a reasonable time. Interest shall accrue in accordance with the provisions of subdivision A 2 e of § 58.1-3703.1, but no further penalty shall be imposed while collection action is suspended.

